

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 172

H.P. 154

House of Representatives, January 16, 2007

An Act To Increase the Property Tax Exemption for Veterans

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative NASS of Acton.
Cosponsored by Senator NASS of York and
Representatives: GOULD of South Berwick, HOLMAN of Fayette, LANSLEY of Sabattus,
PATRICK of Rumford, TARDY of Newport, TUTTLE of Sanford, Senators: PLOWMAN of
Penobscot, ROSEN of Hancock.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §653, sub-§1, ¶C**, as amended by PL 2005, c. 519, Pt. MMM,
3 §1 and as affected by §2, is further amended to read:

4 C. The estates up to the just value of ~~\$5,000~~ \$6,000, having a taxable situs in the
5 place of residence, of veterans who served in the Armed Forces of the United States:

6 (1) During any federally recognized war period, including the Korean
7 Campaign, the Vietnam War, the Persian Gulf War and the periods from August
8 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, or who
9 were awarded the Armed Forces Expeditionary Medal, when they have reached
10 the age of 62 years or when they are receiving any form of pension or
11 compensation from the United States Government for total disability, service-
12 connected or nonservice-connected, as a veteran. A veteran of the Vietnam War
13 must have served on active duty for a period of more than 180 days, any part of
14 which occurred after February 27, 1961 and before May 8, 1975 unless the
15 veteran died in service or was discharged for a service-connected disability after
16 that date. "Persian Gulf War" means service on active duty on or after August 2,
17 1990 and before or on the date that the United States Government recognizes as
18 the end of that war period; or

19 (2) Who are disabled by injury or disease incurred or aggravated during active
20 military service in the line of duty and are receiving any form of pension or
21 compensation from the United States Government for total, service-connected
22 disability.

23 The exemptions provided in this paragraph apply to the property of that veteran,
24 including property held in joint tenancy with that veteran's spouse or held in a
25 revocable living trust for the benefit of that veteran.

26 **Sec. 2. 36 MRSA §653, sub-§1, ¶D**, as amended by PL 2003, c. 702, §1, is
27 further amended to read:

28 D. The estates up to the just value of ~~\$5,000~~ \$6,000, having a taxable situs in the
29 place of residence, of the unremarried widow or widower or minor child of any
30 veteran who would be entitled to the exemption if living, or who is in receipt of a
31 pension or compensation from the Federal Government as the widow or widower or
32 minor child of a veteran.

33 The estates up to the just value of ~~\$5,000~~ \$6,000, having a taxable situs in the place
34 of residence, of the parent of a deceased veteran who is 62 years of age or older and
35 is an unremarried widow or widower who is in receipt of a pension or compensation
36 from the Federal Government based upon the service-connected death of that parent's
37 child.

38 The exemptions provided in this paragraph apply to the property of an unremarried
39 widow or widower or minor child or parent of a deceased veteran, including property
40 held in a revocable living trust for the benefit of that unremarried widow or widower
41 or minor child or parent of a deceased veteran.

SUMMARY

1

2 This bill increases the property tax exemption for post-World War I veterans and
3 their eligible survivors from \$5,000 to \$6,000.